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September 23, 2008

Honorable Anne K. Quinlan
Acting Secretary
Surface Transportation Board
395 E Street, S.W.
Washington, D.C. 20423

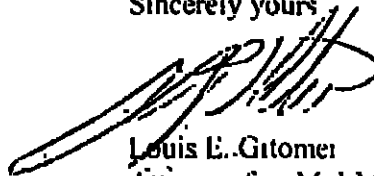
RE: Docket No. AB-364 (Sub-No. 14X), *Mid-Michigan Railroad, Inc. –
Abandonment Exemption—in Kent, Ionia, and Montcalm Counties, MI*

Dear Acting Secretary Quinlan:

Pursuant to 49 C.F.R. 1152.29(d)(1), Mid-Michigan Railroad, Inc. ("MMRR") notifies the Surface Transportation Board (the "Board") that as of September 23, 2008, it has discontinued service over the 26.40-mile rail line between Lowell, milepost 103.20, and Greenville, milepost 78.50, at the end of the line in Kent, Ionia, and Montcalm Counties, MI (the "Line"). MMRR is not consummating the abandonment of the Line at this time and continues to negotiate the sale of the Line for interim trails use/rail banking. MMRR will notify the Board when it consummates the sale of the Line for interim trails use/rail banking.

MMRR is e-filing this letter. Thank you for your assistance. If you have any questions, please contact me.

Sincerely yours,



Louis E. Gitomer
Attorney for Mid-Michigan Railroad, Inc.

cc: Michigan Public Service Commission
545 Mercantile Way, Suite 7
Lansing, MI 48909